

EACH INTERNAL AUDIT SHALL INCLUDE WORKING PAPERS THAT:

- (1) ARE PREPARED OR REVIEWED BY SUPERVISORY PERSONNEL;
- (2) DOCUMENT THE AUDIT WORK;
- (3) RECORD AUDIT INFORMATION AND ANALYSES; AND
- (4) SUPPORT THE FINDINGS AND RECOMMENDATIONS OF THE INTERNAL AUDIT REPORT.

10-1006.

(A) AN INTERNAL AUDIT SHALL BE CONDUCTED:

- (1) IN ACCORDANCE WITH THE INTERNAL AUDITING STANDARDS PUBLISHED BY THE INSTITUTE OF INTERNAL AUDITORS; OR
- (2) WHERE APPROPRIATE, IN ACCORDANCE WITH GENERALLY ACCEPTED GOVERNMENT AUDITING STANDARDS.

(B) EACH INTERNAL AUDIT REPORT THAT THE CHIEF INTERNAL AUDITOR ISSUES SHALL INCLUDE A STATEMENT THAT THE AUDIT WAS CONDUCTED IN ACCORDANCE WITH THE STANDARDS IN SUBSECTION (A) OF THIS SECTION.

10-1007.

THE CHIEF INTERNAL AUDITOR AND THE INTERNAL AUDIT STAFF SHALL:

- (1) HAVE ACCESS TO ALL PERSONNEL AND ANY DATA, RECORDS, AND OTHER INFORMATION OF A STATE AGENCY THAT THE CHIEF INTERNAL AUDITOR DEEMS NECESSARY TO CARRY OUT AN INTERNAL AUDIT; AND
- (2) (I) MAINTAIN THE CONFIDENTIALITY OF ANY PUBLIC RECORDS THAT ARE MADE CONFIDENTIAL BY LAW; AND
- (II) BE SUBJECT TO THE SAME PENALTIES AS THE CUSTODIAN OF THE PUBLIC RECORDS FOR A VIOLATION OF A CONFIDENTIALITY LAW APPLICABLE TO THE RECORDS.

SECTION 2. AND BE IT FURTHER ENACTED, That the qualifications for a chief internal auditor in § 10-1002(c) of the State Government Article, as enacted by this Act, do not apply to any person who, on the effective date of this Act:

- (1) does not meet the qualifications of a chief internal auditor; and
- (2) is employed by an agency to direct the agency's internal audits.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 1993.

May 27, 1993

The Honorable Thomas V. Mike Miller, Jr.